

United States of America v. Noelle L. Keller

**PETITION TO ENFORCE IRS SUMMONS**

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Exhibit 2

**Exhibit 2**

# Summons

## Collection Information Statement

**In the matter of** NOELLE L KELLER, 916 COLD SPRING RD, BALTIMORE, MD 21220-4332

**Internal Revenue Service** (Identify Division) SMALL BUSINESS/SELF EMPLOYED

**Industry/Area** (Identify by number or name) Small Business / Self Employed

**Periods:** See Attachment 1 to Summons Form 6637 for Period Information

**The Commissioner of Internal Revenue**

**To:** NOELLE L KELLER

**At:** 916 COLD SPRING RD, BALTIMORE, MD 21220-4332

You are hereby summoned and required to appear before INDIRA PERSAUD, an Internal Revenue Service (IRS) officer, to give testimony and to bring for examination the following information related to the collection of the tax liability of the person identified above for the periods shown:

All documents and records you possess or control regarding assets, liabilities, or accounts held in the taxpayer's name or for the taxpayer's benefit which the taxpayer wholly or partially owns, or in which the taxpayer has a security interest. These records and documents include but are not limited to: all bank statements, checkbooks, canceled checks, saving account passbooks, records or certificates of deposit for the period:

From 01/01/2024 To 01/24/2025

Also include all current vehicle registration certificates, deeds or contracts regarding real property, stocks and bonds, accounts, stored value cards, online and mobile accounts, virtual currency, notes and judgments receivable, and all life or health insurance policies.

IRS will use this information to prepare a Collection Information Statement. We have attached a blank statement to guide you in producing the necessary documents and records.

**Do not write in this space**

**Business address and telephone number of IRS officer before whom you are to appear:**

31 HOPKINS PLAZA, ROOM 950 GRP 16, BALTIMORE MD 21201-2825 (443) 853-5132

**Place and time for appearance: At** 31 HOPKINS PLAZA, ROOM 930 GRP 16, , 21201-2825

on the 27th day of February, 2025 at 12:00 o'clock p.m.

**Issued under authority of the Internal Revenue Code this** 27th **day of** January, **2025**

Signature of issuing officer

INDIRA PERSAUD

*Indira Persaud*

Title

REVENUE OFFICER

Signature of approving officer (if applicable)

*[Signature]*

Title

GROUP MANAGER (ACTING)

**Certificate of Service of Summons**

(Pursuant to section 7603, Internal Revenue Code)

I certify that I served the summons shown on the front of this form on:

Date 1/27/2025

Time  
2:20 PM**How Summons Was Served**

- ☐ 1. I handed an attested copy of the summons to the person to whom it was directed.
- ☒ 2. I left an attested copy of the summons at the last and usual place of abode of the person to whom it was directed.  
I left the copy with the following person (if any).

THE SUMMONS WAS LEFT WEDGED BETWEEN THE FRONT DOOR AND ITS FRAME.

Signature

*Indira Persaud*

Title

REVENUE OFFICER

**I certify that the copy of the summons served contained the required certification.**

Signature

*Indira Persaud*

Title

REVENUE OFFICER

**Summons Referral**

(If more space is necessary, prepare attachments in quadruplicate)

1. Name and address of person summoned NOELLE KELLER 916 COLD SPRING RD BALTIMORE, MD			8. Taxpayer's name and last known address if different from Item 1		
2. Summons served at above address <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No (explain in Section C)			9. Taxpayer's TIN		
3. Manner of service <input type="checkbox"/> Personal service on person summoned <input type="checkbox"/> Personal service on person authorized to accept service of process <div style="display: flex; justify-content: space-between;"> <div style="width: 45%;">Name</div> <div style="width: 45%;">Title</div> </div> <input type="checkbox"/> Delivered to other person over 16 years old at last known address <div style="display: flex; justify-content: space-between;"> <div style="width: 45%;">Name</div> <div style="width: 45%;">Relationship to person summoned</div> </div> <input checked="" type="checkbox"/> Left at last known address-not delivered to anyone Specify method (i.e., slipped under door, attached to door, etc.) WEDGED IN THE FRONT DOOR <input type="checkbox"/> Mailed via certified mail (third party recordkeeper) <input type="checkbox"/> Served by a method not listed above that is in conformity with established IRS procedures to the person to whom it was directed and with the consent of the witness Specify method (i.e., facsimile transmission)			10. Type of investigation <input checked="" type="checkbox"/> Delinquent account <input type="checkbox"/> Examination <input type="checkbox"/> Delinquent return <input type="checkbox"/> Other (specify) <input type="checkbox"/> Criminal		
If summons was served based upon a summons waiver, include a copy of the waiver with the "IRS Copy" of the summons and the completed Service of Summons, Notice and Recordkeeper Certificate.			11. Type of tax and periods involved (explain in Section A, if periods in description of records are different from periods stated in summons caption) 1040		
4. If third party summons, was notice given to all persons to whom records pertain <input type="checkbox"/> Yes (Indicate in Section B whether petition to quash summons was filed. If notice(es) other than taxpayer, list names and addresses in Section C) <input type="checkbox"/> No (explain in Section C) <input checked="" type="checkbox"/> Not a third party summons			12. All applicable tax periods included on summons <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No (explain in Section C)		
5. Date of service 1/27/2025			13. Statute of limitations problems <input type="checkbox"/> Yes (explain in Section C) <input checked="" type="checkbox"/> No		
6. Person summoned <input checked="" type="checkbox"/> Did not appear <input type="checkbox"/> Appeared but did not provide all summoned information			14. Tax liability involved Assessed \$ 536,383.38 Estimated \$ 549,656.85 (explain in Section C)		
7. Does IRS possess any of summoned information <input type="checkbox"/> Yes (explain in Section C) <input checked="" type="checkbox"/> No			15. Taxpayer category (corporation, salaried individual, etc.; include spouse if applicable) SALARIED INDIVIDUAL		
A. Describe exact purpose of summons and relevance of summoned information to periods under investigation The purpose of the summons is to secure the taxpayer's financial information and determine the ability to pay.					
B. Reason for not complying, if known The power of attorney advised RO Persaud that the taxpayer has the flu and cannot appear.					
C. Other information (include synopsis of attempts to obtain information before summons was issued, if summoned person is the taxpayer) RO Persaud has attempted to secure the Collection Information Statement, along with the supporting documents, since April 2023. On 4/28/2023, RO Persaud appeared at the taxpayer's address on 4/28/2023 at which time RO was unable to secure the collection information statement and the supporting documents. Mr. Garczynski provided RO Persaud with a folder containing Maryland Land Records for the property, the SDAT search, and an amortization schedule. RO Persaud re-requested Form 433-A with the supporting documents by 5/30/2023. RO Persaud did not receive the documents and began levy action, which generated no funds. On 8/23/2023, RO Persaud placed a phone call to Mr. Garczynski and asked why the documents have not been received. Mr. Garczynski stated that the taxpayer has not provided him with the necessary documents to prepare Form 433-A. On 11/15/2023, RO Persaud, along with GM Blake, issued Form 6637 to the address of record and made contact with Benjamin Opdyke who stated that he will deliver the package to the taxpayer. On 12/12/2023, the taxpayer did not appear for the meeting. RO Persaud issued Letter 725 for the taxpayer to appear on 1/27/2025. On 1/2/2025, RO Persaud received a fax from Mr. Garczynski requesting that the meeting be rescheduled. RO Persaud advised Mr. Garczynski that the meeting cannot be rescheduled. On 1/27/2025, the taxpayer did not appear for the meeting. RO Persaud, along with AGM Hill, then issued Form 6637 at the address of record, however, RO Persaud was unable to make contact and left the sealed package containing the summons wedged in the front door. RO Persaud received a fax from Mr. Garczynski dated 2/26/2025 stating that the taxpayer's mother received the summons and gave it to the taxpayer, however, the taxpayer cannot appear because she has the flu. RO Persaud has not received further information.					
Referring Officer's name		Telephone number	Office location	Office symbols	Referring Officer's signature
INDIRA PERSAUD		443-853-5132	BALTIMORE, MD	CTCO:S:C:FC:CEN:BA LT:G16	<i>Indira Persaud</i>
Issuing Officer's name					Date referred
					03/13/2025
Approved by (signature and title) (if required)					Date issued
Date approved		Reviewed by (signature and title)		Date reviewed	

**Summons Referral**

(If more space is necessary, prepare attachments in quadruplicate)

1. Name and address of person summoned NOELLE KELLER 916 COLD SPRING RD BALTIMORE, MD			8. Taxpayer's name and last known address if different from Item 1		
2. Summons served at above address <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No (explain in Section C)			9. Taxpayer's TIN		
3. Manner of service <input type="checkbox"/> Personal service on person summoned <input type="checkbox"/> Personal service on person authorized to accept service of process Name _____ Title _____			10. Type of investigation <input checked="" type="checkbox"/> Delinquent account <input type="checkbox"/> Examination <input type="checkbox"/> Delinquent return <input type="checkbox"/> Other (specify) _____ <input type="checkbox"/> Criminal		
<input type="checkbox"/> Delivered to other person over 16 years old at last known address Name _____ Relationship to person summoned _____			11. Type of tax and periods involved (explain in Section A, if periods in description of records are different from periods stated in summons caption) 1040		
<input checked="" type="checkbox"/> Left at last known address-not delivered to anyone Specify method (i.e., slipped under door, attached to door, etc.) WEDGED IN THE FRONT DOOR			12. All applicable tax periods included on summons <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No (explain in Section C)		
<input type="checkbox"/> Mailed via certified mail (third party recordkeeper) <input type="checkbox"/> Served by a method not listed above that is in conformity with established IRS procedures to the person to whom it was directed and with the consent of the witness Specify method (i.e., facsimile transmission) _____			13. Statute of limitations problems <input type="checkbox"/> Yes (explain in Section C) <input checked="" type="checkbox"/> No		
If summons was served based upon a summons waiver, include a copy of the waiver with the "IRS Copy" of the summons and the completed Service of Summons, Notice and Recordkeeper Certificate.			14. Tax liability involved Assessed \$ 536,383.38 Estimated \$ 549,656.85 (explain in Section C) _____		
4. If third party summons, was notice given to all persons to whom records pertain <input type="checkbox"/> Yes (Indicate in Section B whether petition to quash summons was filed. If notice(es) other than taxpayer, list names and addresses in Section C) <input type="checkbox"/> No (explain in Section C) <input checked="" type="checkbox"/> Not a third party summons			15. Taxpayer category (corporation, salaried individual, etc.; include spouse if applicable) SALARIED INDIVIDUAL		
5. Date of service 1/27/2025 Appearance date 2/27/2025			16. Other civil, criminal, or administrative actions (summons enforcement, suit, seizure, etc.) pending against taxpayer or person summoned <input type="checkbox"/> Yes (explain in Section C) <input checked="" type="checkbox"/> No		
6. Person summoned <input checked="" type="checkbox"/> Did not appear <input type="checkbox"/> Appeared but did not provide all summoned information			17. Has there been a referral of this or a related case to the Department of Justice <input type="checkbox"/> Yes (explain in Section C) <input checked="" type="checkbox"/> No		
7. Does IRS possess any of summoned information <input type="checkbox"/> Yes (explain in Section C) <input checked="" type="checkbox"/> No					
A. Describe exact purpose of summons and relevance of summoned information to periods under investigation The purpose of the summons is to secure the taxpayer's financial information and determine the ability to pay.					
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